

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
LAREDO DIVISION**

UNITED STATES OF AMERICA,)
Plaintiff,)
v.) Case No. 5:21-cv-00138
MIGUEL E. MIRELES,)
Defendant.)

**AGREED STIPULATIONS BETWEEN UNITED STATES
AND DEFENDANT MIGUEL E. MIRELES**

Plaintiff, the United States of America and Defendant Miguel E. Mireles have reached a settlement and compromise, stipulate and agree as follows:

1. Miguel Mireles is liable for the FBAR penalties assessed against him under 31 U.S.C. §§ 5321(a)(5)(A) and (B)(i) for the non-willful failure to file a Report of Foreign Bank and Financial Accounts (FBAR) for the years 2006 through 2013 in the aggregate amount of \$80,000.
2. Miguel Mireles's liability for the FBAR penalties assessed against him for the years 2006 through 2013 is deemed satisfied by the excess balance of \$90,002.87 remaining after application of the January 8, 2016, aggregate payments of \$207,616 to his Form 1040 income tax, penalties and interest for tax years 2006-2013, Form 5471 penalties for 2006-2013, and the Form 8938 penalties for 2011-2013.
3. Since the United States is not taking a judgment against Miguel Mireles for the FBAR penalties which are being deemed paid in the settlement of this case, Miguel Mireles will not be entitled to any refund, credit or offset of the excess balance totaling \$90,002.87 remaining after application of the January 8, 2016, aggregate payments of \$207,616 to his Form 1040 income tax, penalties, and interest for tax years 2006-2013, Form 5471 penalties for 2006-2013, and the

Form 8938 penalties for 2011-2013.

4. Miguel Mireles shall not seek recovery of, file an administrative claim with the IRS or a suit in any court for, the excess balance totaling \$90,002.87 remaining after application of the January 8, 2016 aggregate payments of \$207,616 to his Form 1040 income tax, penalties, and interest for tax years 2006-2013, Form 5471 penalties for 2006-2013, and the Form 8938 penalties for 2011-2013.

5. Nothing in this agreement shall affect or alter the IRS's right to setoff as set forth in 26 U.S.C. §§ 6401 and 6402 et seq.

6. Nothing in this agreement shall affect or alter the IRS's rights as it relates to any other tax liabilities of Miguel Mireles.

7. Nothing in this agreement shall affect or alter Miguel Mireles's rights, if any, as they relate to the aforementioned Form 5471 or Form 8938 penalties, including seeking or requesting a refund or credit of such penalties if he is otherwise entitled. Nothing in this agreement prevents the United States from defending against any claims asserted by Mireles related to the Form 5471 or Form 8938 penalties.

8. Each party will bear its respective costs, including attorneys' fees. The United States will not be entitled to the 10% litigation surcharge under 28 U.S.C. § 3011.

9. The parties shall file a joint stipulation of dismissal of this case with prejudice.

10. After the case is dismissed, the United States will cause the IRS/Department of Treasury to zero out or abate any remaining FBAR penalty liabilities of Miguel Mireles for 2006 through 2013 years.

Respectfully submitted,

DAVID A. HUBBERT
Deputy Assistant Attorney General

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ATTORNEYS FOR DEFENDANT
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CERTIFICATE OF SERVICE

I certify that on July 6, 2023, I filed the foregoing document by electronic means on all parties who have entered an appearance through the Court's ECF system, including the following:

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